

## **INSTRUCTIONS FOR COMPLETING SALES TAX REMITTANCE RETURN (LINES 1-3)**

1. Determine if your gross business income is less than \$28,000. If it is greater, please go to our web site at <http://dor.wa.gov>. Click on FORMS to obtain a copy of the *Annual 2003 Combined Excise Tax Return*, or call us at (360) 902-7180 or 1-800-647-7706.

If you know the amount of retail sales tax collected, round to the nearest whole dollar and enter in the *Total Retail Sales Tax Collected* box, line 1. Breakdown by location codes is not necessary. The Department will distribute the local sales tax portions appropriately.

### **If you don't know the amount of retail sales tax due for 2003:**

- a) Multiply your taxable retail sales by the retail sales tax rate (the state rate, local rate, King County Food and Beverage rate and RTA rate, if applicable). Go to <http://dor.wa.gov> for retail sales tax rates in 2003.
  - b) Enter the amount of retail sales tax due, rounded to the nearest whole dollar, in the *Total Retail Sales Tax Collected* box, line 1.
2. If you are filing the return after the due date, you owe a penalty. See the due date and new penalty rates located above the signature line on the reverse side. You may also read our *Penalty Changes Special Notice* issued June 25, 2003, on our web site at <http://dor.wa.gov> for additional information. Multiply the penalty rate you owe by the *Total Retail Sales Tax Collected* and write this amount in the *Penalty* box, line 2.  
  
\*\* If you are filing your return late and are requesting a waiver of the penalty, please check the box on the bottom of page 1, and attach your written request to this return. For more information about the penalty waiver criteria, please call Tax Express at 1-800-334-8969, enter code 429.
  3. Indicate the *Total Amount Owed*, plus penalty, if applicable (add lines 1-2).

Keep a copy of your return for your files and **mail original form with your payment** in the enclosed envelope. Please do not staple or paperclip your payment to the form. If remitting an amount different than the amount of tax collected, please enclose an explanation. Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

## **ELECTRONIC FILING**

To file an excise tax return on-line, or to file a No Business Activity return, visit the Department's web site at <http://dor.wa.gov>, click on E-file (Electronic Filing), and follow the instructions.

## **TELEPHONE ASSISTANCE**

If you would like to file "**No Business Activity**" by telephone, call our toll-free number 1-800-647-7706. Enter code 111 and follow these steps:

- 1) Enter your 9-digit tax registration number;
- 2) Verify the number entered;
- 3) Enter 3;
- 4) Respond to pre-recorded questions to file your return over the telephone.

***Do not mail paper return back to the Department.***

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For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.